

COUNTY OF BRUNSWICK NORTH CAROLINA

***MONTHLY FINANCIAL STATEMENTS
(UNAUDITED)***

FOR THE PERIOD ENDED NOVEMBER 30, 2012



COUNTY OF BRUNSWICK, NORTH CAROLINA
Monthly Financial Statements

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Monthly Financial Statements

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Brunswick County Board of Commissioners
ACTION AGENDA ITEM
2012

TO: Marty K. Lawing, County Manager

FROM: Ann Hardy
Ext. # 2060

ACTION ITEM #: _____
MEETING DATE: 12/17/2012
DATE SUBMITTED: 12/7/2012

ISSUE/ACTION REQUESTED:

PUBLIC HEARING: ☐ YES ☐ NO

Financial Report for period ended 11/30/12(UNAUDITED) for information. All reports are provided at: <http://www.brunswickcountync.gov/Portals/0/bcfiles/CurrentFYFinancialReport.pdf>

BACKGROUND/PURPOSE OF REQUEST:

General Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the General Fund for the period ended 11/30/12 on the cash basis with comparative actual amounts for the period ended 11/30/11.

Total revenues for the General Fund at 11/30/12 are \$64.1 million compared to \$60.5 million at 11/30/11 for an increase of \$3.6 million or 5.9%. Total revenues collected are 42.5% of the amended budget for the fiscal year.

Total expenditures for the General Fund at 11/30/12 are \$58.7 million compared to \$56.7 million at 11/30/11 for an increase of \$2.0 million or 3.5%. Total expenditures are 38.4% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$5.4 million compared to \$3.8 million in the prior year for a net improvement of \$1.6 million. Net transfers to the general fund in the current year total \$0.5 million compared to transfers out to other funds of \$0.4 million in the prior year.

Water Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual and changes in fund balance for the Water Fund for the period ended 11/30/12 on the cash basis with comparative actual amounts for the period ended 11/30/11.

Total revenues for the Water Fund at 11/30/12 are \$10.0 million compared to \$10.4 million at 11/30/11 for a decrease of \$0.4 million or 3.8%, mainly due to less irrigation consumption in the current fiscal year. Total revenues are 50% of the budget for the fiscal year.

Total expenditures for the Water Fund at 11/30/12 are \$7.1 million compared to \$6.7 million at 11/30/11 for an increase of \$0.4 million or 5.9%. Expenditures are 39% of the budget for the fiscal year.

Total fiscal year-to-date revenues are greater than total expenditures by \$2.9 million as compared to \$3.7 million in the prior year for a net decline of \$0.8 million. Net transfers to other funds of \$3.6 million as of 11/30/12 compared to \$2.7 million at 11/30/11.

Wastewater Fund

Presented on the Brunswick County Government website is a schedule of revenues and expenditures-budget and actual for the Wastewater Fund for the period ended 11/30/12 on the cash basis with

comparative actual amounts for the period ended 11/30/11.

Total revenues for the Wastewater Fund at 11/30/12 are \$7.3 million compared to \$5.7 million at 11/30/11 for an increase of \$1.6 million or 28%, mainly due to partner debt reimbursements and the additional customers in Calabash and Sunset Beach. Total revenues are currently 36% of the budget for the fiscal year.

Total expenditures for the Wastewater Fund at 11/30/12 are \$5.4 million compared to \$5.1 million for an increase of \$0.3 million or 5%. Total expenditures are currently 26% of the budget for the fiscal year.

Revenues are greater than expenditures at 11/30/12 by \$1.9 million compared to \$0.6 million at 11/30/11 for an increase of \$1.3 million. Net transfers in were \$0.1 million at 11/30/12 compared to net transfers out of \$2.4 million at 11/30/11.

Key Indicators of Revenues and Expenditures

Presented on the Brunswick County Government website are charts with actual history, current month actual amounts and annual budget information for major revenues and expenditures in both the enterprise and general funds.

Cash and Investments

A Summary of Cash and Investments is presented on the Brunswick County Government website as of 11/30/12 reports that the County had \$134.6 million of unrestricted cash and investments in all funds including those accruing for outside agencies that the county performs collections plus \$22.4 million of capital project restricted cash from debt proceeds. All cash and investments are earning an average yield of 0.15%.

The various unaudited financial reports are presented for information and no action is requested.

FISCAL IMPACT:

BUDGET AMENDMENT REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
CAPITAL PROJECT/GRANT ORDINANCE REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
PRE-AUDIT CERTIFICATION REQUIRED:	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
REVIEWED BY DIRECTOR OF FISCAL OPERATIONS	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

CONTRACTS/AGREEMENTS:

REVIEWED BY COUNTY ATTORNEY:	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
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ADVISORY BOARD RECOMMENDATION:

COUNTY MANAGER'S RECOMMENDATION:

ATTACHMENTS:

1. _____
2. _____
3. _____

ACTION OF THE BOARD OF COMMISSIONERS

APPROVED:

☐

DENIED:

☐

DEFERRED

UNTIL:

ATTEST:

CLERK TO THE BOARD

SIGNATURE

OTHER:

COUNTY OF BRUNSWICK, NORTH CAROLINA

BALANCE SHEET - GOVERNMENTAL FUNDS

November 30, 2012

	Major Funds				
	General	County Capital Project	Education Capital Project	Non Major Governmental Funds	Total Governmental Funds
Assets:					
Cash, cash equivalents and investments	64,907,089	\$ 11,510,608	8,607,496	\$ 525,021	\$ 85,550,214
Cash, cash equivalents and investments - restricted	214,566	-	1,446,214	-	1,660,780
Interest receivable	48,682	9,762	7,370	920	66,734
Taxes receivable - net	68,446,637	-	-	-	68,446,637
Receivables - net	1,027,845	-	-	-	1,027,845
Due from other governmental agencies	592,228	5,962	-	-	598,190
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Total assets	<u>\$ 135,237,047</u>	<u>\$ 11,526,332</u>	<u>\$ 10,061,080</u>	<u>\$ 525,941</u>	<u>\$ 157,350,400</u>
Liabilities, Equity, and Other Credits:					
Liabilities:					
Accounts payable and other liabilities	\$ 864,585	\$ -	\$ -	\$ 1,223	\$ 865,808
Due to other funds	-	-	-	-	-
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	<u>68,764,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>68,764,451</u>
Total liabilities	<u>69,629,036</u>	<u>-</u>	<u>-</u>	<u>1,223</u>	<u>69,630,259</u>
Fund Balances:					
Restricted:					
Stabilization by State Statute	6,791,503	-	-	1,268,032	8,059,535
Restricted -other	3,352,551	-	1,647,557	1,143,295	6,143,403
Committed	214,566	11,526,332	8,413,523	-	20,154,421
Assigned	3,936,823	-	-	-	3,936,823
Unreserved	<u>51,312,568</u>	<u>-</u>	<u>-</u>	<u>(1,886,609)</u>	<u>49,425,959</u>
Total equity and other credits	<u>65,608,011</u>	<u>11,526,332</u>	<u>10,061,080</u>	<u>524,718</u>	<u>87,720,141</u>
Total liabilities, equity and other credits	<u>\$ 135,237,047</u>	<u>\$ 11,526,332</u>	<u>\$ 10,061,080</u>	<u>\$ 525,941</u>	<u>\$ 157,350,400</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED NOVEMBER 30, 2012

	Major Funds			Non Major	Total
	General	County Capital Project	Education Capital Project	Governmental Funds	Governmental Funds
Revenues:					
Ad valorem taxes	\$ 45,724,324	\$ -	\$ -	\$ -	\$ 45,724,324
Local option sales taxes	5,284,229	-	-	-	5,284,229
Other taxes and licenses	998,866	-	-	754,015	1,752,881
Unrestricted intergovernmental revenues	69,081	-	-	-	69,081
Restricted intergovernmental revenues	7,023,080	76,200	151,485	(290,363)	6,960,402
Permits and fees	1,088,289	-	-	62,530	1,150,819
Sales and services	3,650,421	-	-	-	3,650,421
Investment earnings	27,230	11,586	11,453	698	50,967
Other	196,418	-	-	-	196,418
Total revenues	<u>64,061,938</u>	<u>87,786</u>	<u>162,938</u>	<u>526,880</u>	<u>64,839,542</u>
Expenditures:					
Current:					
General government	4,451,881	-	-	43,109	4,494,990
Public safety	12,796,248	-	-	126,553	12,922,801
Central services	4,910,778	-	-	-	4,910,778
Human services	9,950,409	-	-	-	9,950,409
Transportation	304,254	467,696	-	-	771,950
Environmental protection	5,545,704	-	-	-	5,545,704
Culture and recreation	1,543,700	48,760	-	-	1,592,460
Economic and physical development	1,914,810	13,217	-	913,151	2,841,178
Education	15,281,315	-	1,946,823	-	17,228,138
Debt Service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	1,965,455	-	-	-	1,965,455
Total expenditures	<u>58,664,554</u>	<u>529,673</u>	<u>1,946,823</u>	<u>1,082,813</u>	<u>62,223,863</u>
Revenues over (under) expenditures	<u>5,397,384</u>	<u>(441,887)</u>	<u>(1,783,885)</u>	<u>(555,933)</u>	<u>2,615,679</u>
Other Financing Sources (Uses):					
Sale of capital assets	-	-	-	-	-
Payment to escrow agent for refunded debt	-	-	-	-	-
Transfers from other funds	513,300	-	-	15,000	528,300
Transfers to other funds	(15,000)	(513,300)	-	-	(528,300)
Premiums on bonds issued	-	-	-	-	-
Discounts on bonds issued	-	-	-	-	-
Debt financing issued	-	-	-	-	-
Total other financing sources (uses)	<u>498,300</u>	<u>(513,300)</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>5,895,684</u>	<u>(955,187)</u>	<u>(1,783,885)</u>	<u>(540,933)</u>	<u>2,615,679</u>
Fund balance, beginning of year	<u>59,712,327</u>	<u>12,481,519</u>	<u>11,844,965</u>	<u>1,065,651</u>	<u>85,104,462</u>
Fund balance, end of year to date	<u>\$ 65,608,011</u>	<u>\$ 11,526,332</u>	<u>\$ 10,061,080</u>	<u>\$ 524,718</u>	<u>\$ 87,720,141</u>

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE PERIOD ENDED NOVEMBER 30, 2012**

	General Fund			
	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Ad valorem taxes	\$ 105,111,312	\$ 105,287,312	\$ 45,724,324	\$ (59,562,988)
Local option sales taxes	15,661,801	15,661,801	5,284,229	(10,377,572)
Other taxes and licenses	2,004,000	2,004,000	998,866	(1,005,134)
Unrestricted intergovernmental revenues	1,298,489	1,298,489	69,081	(1,229,408)
Restricted intergovernmental revenues	14,762,317	15,494,753	7,023,080	(8,471,673)
Permits and fees	2,494,214	2,494,214	1,088,289	(1,405,925)
Sales and services	7,293,504	7,330,292	3,650,421	(3,679,871)
Investment earnings	56,100	56,100	27,230	(28,870)
Other	1,094,771	1,146,837	196,418	(950,419)
Total revenues	<u>149,776,508</u>	<u>150,773,798</u>	<u>64,061,938</u>	<u>(86,711,860)</u>
Expenditures:				
Current:				
General government	9,626,100	10,508,604	4,451,881	6,056,723
Central services	12,520,684	12,539,284	4,910,778	7,628,506
Public safety	29,456,958	31,044,607	12,796,248	18,248,359
Transportation	138,390	373,450	304,254	69,196
Environmental protection	13,521,914	13,527,395	5,545,704	7,981,691
Economic and physical development	4,859,835	5,080,196	1,914,810	3,165,386
Human services	24,419,341	25,222,754	9,950,409	15,272,345
Education	36,675,154	36,675,154	15,281,315	21,393,839
Culture and recreation	3,735,204	3,771,737	1,543,700	2,228,037
Debt Service:				
Principal retirement	9,910,000	9,910,000	-	9,910,000
Interest and fiscal charges	4,265,190	4,280,190	1,965,455	2,314,735
Total expenditures	<u>149,128,770</u>	<u>152,933,371</u>	<u>58,664,554</u>	<u>94,268,817</u>
Revenues over (under) expenditures	<u>647,738</u>	<u>(2,159,573)</u>	<u>5,397,384</u>	<u>7,556,957</u>
Other Financing Sources (Uses):				
Long-term debt issued	-	-	-	-
Advance repayment of debt	-	-	-	-
Premiums on bonds	-	-	-	-
Discounts on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers from other funds	513,300	513,300	513,300	-
Transfers to other funds	(2,009,158)	(2,055,651)	(15,000)	2,040,651
Contingency	(400,000)	(234,899)	-	234,899
Appropriated fund balance	1,248,120	3,936,823	-	(3,936,823)
Total other financing sources (uses)	<u>(647,738)</u>	<u>2,159,573</u>	<u>498,300</u>	<u>(1,661,273)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>5,895,684</u>	<u>\$ 5,895,684</u>
Fund balance, beginning of year			<u>59,712,327</u>	
Fund balance, end of year to date			<u>\$ 65,608,011</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
Revenues:							
Ad Valorem Taxes:							
Current year taxes	\$ 101,911,312	\$ 102,087,312	\$ 43,840,611	\$ (58,246,701)	43%	101,517,545	41,570,959
Prior year taxes	2,500,000	2,500,000	1,664,408	(835,592)	67%	3,240,025	1,693,656
Penalties and interest	700,000	700,000	219,305	(480,695)	31%	702,548	197,283
	<u>105,111,312</u>	<u>105,287,312</u>	<u>45,724,324</u>	<u>(59,562,988)</u>	<u>43%</u>	<u>105,460,118</u>	<u>43,461,898</u>
Local Option Sales Taxes:							
Article 39 (1%)	6,342,860	6,342,860	2,470,590	(3,872,270)	39%	6,679,861	2,311,729
Article 40 (1/2%)	4,990,715	4,990,715	1,309,882	(3,680,833)	26%	4,862,026	1,258,143
Article 42 (1/2%)	4,328,226	4,328,226	1,502,516	(2,825,710)	35%	4,450,742	1,407,970
Article 44 (1/2%)	-	-	1,241	1,241	#DIV/0!	4,079	2,312
	<u>15,661,801</u>	<u>15,661,801</u>	<u>5,284,229</u>	<u>(10,377,572)</u>	<u>34%</u>	<u>15,996,708</u>	<u>4,980,154</u>
Other Taxes and Licenses:							
Scrap tire disposal fee	128,000	128,000	78,643	(49,357)	61%	167,625	83,437
Deed stamp excise tax	1,800,000	1,800,000	867,011	(932,989)	48%	1,751,708	714,877
Solid waste tax	42,000	42,000	22,395	(19,605)	53%	47,124	23,218
White goods disposal tax	34,000	34,000	30,817	(3,183)	91%	49,998	34,389
	<u>2,004,000</u>	<u>2,004,000</u>	<u>998,866</u>	<u>(1,005,134)</u>	<u>50%</u>	<u>2,016,455</u>	<u>855,921</u>
Unrestricted Intergovernmental:							
Medicaid hold harmless	890,280	890,280	-	(890,280)		1,077,537	
Beer and wine tax	248,000	248,000	-	(248,000)	0%	248,109	-
Jail fees	160,209	160,209	69,081	(91,128)	43%	188,852	64,033
	<u>1,298,489</u>	<u>1,298,489</u>	<u>69,081</u>	<u>(1,229,408)</u>	<u>5%</u>	<u>1,514,498</u>	<u>64,033</u>
Restricted Intergovernmental:							
State and federal grant	14,585,914	15,318,350	6,939,700	(8,378,650)	45%	17,739,631	6,539,308
ARRA federal grant	13,403	13,403	7,202	(6,201)	54%	67,626	55,092
Court facility fees	140,000	140,000	51,651	(88,349)	37%	143,957	48,360
Payments in lieu of taxes	3,000	3,000	-	(3,000)	0%	3,716	-
ABC education requirement	-	-	6,000	6,000	#DIV/0!	1,656	1,656
ABC law enforcement services	2,000	2,000	-	(2,000)	0%	1,183	1,183
State drug tax	18,000	18,000	18,527	527	103%	43,135	15,735
	<u>14,762,317</u>	<u>15,494,753</u>	<u>7,023,080</u>	<u>(8,471,673)</u>	<u>45%</u>	<u>18,000,904</u>	<u>6,661,334</u>
Permits and Fees:							
Building permits	728,500	728,500	336,960	(391,540)	46%	812,456	288,476
Recording fees	649,100	649,100	316,677	(332,423)	49%	701,458	315,885
Inspection fees	118,000	118,000	53,667	(64,333)	45%	139,595	48,074
Concealed handgun permit	69,369	69,369	35,935	(33,434)	52%	87,260	23,425
Other permit and fees	929,245	929,245	345,050	(584,195)	37%	1,060,948	348,394
	<u>2,494,214</u>	<u>2,494,214</u>	<u>1,088,289</u>	<u>(1,405,925)</u>	<u>44%</u>	<u>2,801,717</u>	<u>1,024,254</u>
Sales and Services:							
Solid waste fees	1,000,000	1,000,000	444,780	(555,220)	44%	1,211,065	405,107
School resource officer reimbursement	853,601	864,989	248,279	(616,710)	29%	751,300	159,318
Rents	1,000	1,000	48,429	47,429	4843%	86,145	2,222
EMS Charges	3,165,000	3,165,000	1,740,971	(1,424,029)	55%	2,713,409	1,245,378
Food Services	-	-	-	-	#DIV/0!	444,294	123,120
Public health user fees	682,984	682,984	302,859	(380,125)	44%	835,939	343,376
Sheriff animal protective services fees	60,000	60,000	38,596	(21,404)	64%	-	-
Social services fees	52,800	52,800	25,084	(27,716)	48%	53,248	54,755
Public housing fees	26,874	26,874	6,326	(20,548)	24%	47,955	19,043
Tax collection fees	205,000	205,000	57,087	(147,913)	28%	218,521	58,599
Other sales and services	740,045	765,445	466,772	(298,673)	61%	799,562	381,675
Register of deeds	256,600	256,600	115,629	(140,971)	45%	270,286	-
Marriage licenses	52,800	52,800	23,615	(29,185)	45%	58,871	-
Recreation services	196,800	196,800	131,994	(64,806)	67%	220,402	142,112
	<u>7,293,504</u>	<u>7,330,292</u>	<u>3,650,421</u>	<u>(3,679,871)</u>	<u>50%</u>	<u>7,710,997</u>	<u>2,934,705</u>
Investment earnings	<u>56,100</u>	<u>56,100</u>	<u>27,230</u>	<u>(28,870)</u>	<u>49%</u>	<u>217,748</u>	<u>77,483</u>
Other:							
Tax refunds - sales and gas tax	500	500	479	(21)	96%	1,099	0
ABC bottles 1 cent and 5 cent bottle taxes	42,000	42,000	17,386	(24,614)	41%	47,471	17,428
ABC Profit Distribution	24,000	24,000	-	(24,000)	0%	24,000	6,000
Contributions	1,500	11,120	25,898	14,778	233%	44,696	36,189

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
Other revenues	1,026,771	1,069,217	152,655	(916,562)	14%	1,324,065	381,050
	1,094,771	1,146,837	196,418	(950,419)	17%	1,441,331	440,667
Total revenues	149,776,508	150,773,798	64,061,938	(86,711,860)	42.5%	155,160,476	60,500,449
Expenditures:							
General Government:							
Governing Body:							
Salaries	266,506	241,490	102,555	138,935	42%	267,850	110,248
Fringe benefits	88,127	75,647	26,871	48,776	36%	73,870	30,589
Operating costs	64,764	64,764	33,483	31,281	52%	44,643	25,011
Capital outlay	-	-	-	-	#DIV/0!	-	-
	419,397	381,901	162,909	218,992	43%	386,363	165,848
County Administration:							
Salaries	675,478	685,782	291,882	393,900	43%	679,718	271,303
Fringe benefits	212,294	214,326	86,033	128,293	40%	204,104	81,444
Operating costs	54,530	54,530	11,868	42,662	22%	35,237	18,076
Capital outlay	-	-	-	-	#DIV/0!	-	-
	942,302	954,638	389,783	564,855	41%	919,059	370,823
Finance:							
Salaries	588,938	599,748	248,408	351,340	41%	626,671	250,161
Fringe benefits	200,661	202,793	83,412	119,381	41%	213,094	87,895
Operating costs	341,225	384,428	158,222	226,206	41%	305,130	161,600
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,130,824	1,186,969	490,042	696,927	41%	1,144,895	499,656
Tax Administration:							
Salaries	1,326,233	1,346,868	549,310	797,558	41%	1,323,889	535,112
Fringe benefits	523,635	542,248	208,369	333,879	38%	517,414	210,184
Operating costs	287,800	913,396	631,195	282,201	69%	436,508	114,170
Capital outlay	-	-	-	-	#DIV/0!	-	-
	2,137,668	2,802,512	1,388,874	1,413,638	50%	2,277,811	859,466
Revenue Collector:							
Salaries	367,262	371,110	153,761	217,349	41%	397,185	166,871
Fringe benefits	159,957	174,400	64,346	110,054	37%	170,082	72,040
Operating costs	67,350	67,350	15,167	52,183	23%	52,947	14,972
Capital outlay	-	-	-	-	#DIV/0!	-	-
	594,569	612,860	233,274	379,586	38%	620,214	253,883
Geographic Information:							
Salaries	367,501	373,720	158,760	214,960	42%	372,689	148,347
Fringe benefits	134,740	135,966	56,376	79,590	41%	134,264	54,597
Operating costs	79,170	79,170	33,778	45,392	43%	46,074	31,913
Capital outlay	12,000	12,000	-	12,000	0%	-	-
	593,411	600,856	248,914	351,942	41%	553,027	234,857
County Attorney:							
Salaries	302,221	306,839	123,897	182,942	40%	294,942	107,387
Fringe benefits	95,174	96,085	37,446	58,639	39%	96,043	34,134
Operating costs	248,880	248,880	81,267	167,613	33%	283,404	75,646
Capital outlay	-	-	-	-	#DIV/0!	-	-
	646,275	651,804	242,610	409,194	37%	674,389	217,167
Court Facilities:							
Salaries	70,880	103,885	45,669	58,216	44%	102,619	42,301
Fringe benefits	22,874	38,412	15,863	22,549	41%	35,750	13,030
Operating costs	189,535	182,891	52,198	130,693	29%	117,933	42,727
Capital outlay	205,975	205,975	-	205,975	0%	-	-
	489,264	531,163	113,730	417,433	21%	256,302	98,058
Board of Elections:							
Salaries	364,060	393,534	237,339	156,195	60%	340,143	99,243
Fringe benefits	97,785	98,489	43,553	54,936	44%	89,506	35,786
Operating costs	79,971	149,967	37,590	112,377	25%	123,338	15,934
	541,816	641,990	318,482	323,508	50%	552,987	150,963
Register of Deeds:							
Salaries	611,396	622,537	261,250	361,287	42%	684,620	272,458
Fringe benefits	278,287	280,483	116,478	164,005	42%	311,389	125,386
Operating costs	1,240,891	1,240,891	485,535	755,356	39%	1,217,144	417,190
	2,130,574	2,143,911	863,263	1,280,648	40%	2,213,153	815,034
Total general government	9,626,100	10,508,604	4,451,881	6,056,723	42%	9,598,200	3,665,755
Central Services:							

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011**

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
Management Information Systems:							
Salaries	577,212	584,247	224,418	359,829	38%	572,010	235,953
Fringe benefits	202,809	204,196	74,770	129,426	37%	197,139	83,532
Operating costs	466,650	466,650	108,997	357,653	23%	297,609	124,078
Capital outlay	55,000	55,000	-	55,000	0%	8,651	-
	<u>1,301,671</u>	<u>1,310,093</u>	<u>408,185</u>	<u>901,908</u>	<u>31%</u>	<u>1,075,409</u>	<u>443,563</u>
Service Center:							
Salaries	573,538	582,371	245,275	337,096	42%	585,498	233,876
Fringe benefits	228,714	233,524	95,249	138,275	41%	229,052	93,517
Operating costs	589,800	670,625	2,412	668,213	0%	214,783	130,327
Capital outlay	38,500	33,000	9,151	23,849	28%	23,790	8,334
	<u>1,430,552</u>	<u>1,519,520</u>	<u>352,087</u>	<u>1,167,433</u>	<u>23%</u>	<u>1,053,123</u>	<u>466,054</u>
Engineering:							
Salaries	304,429	309,580	117,658	191,922	38%	269,580	120,146
Fringe benefits	104,519	105,535	39,416	66,119	37%	91,637	41,601
Operating costs	34,340	34,340	10,567	23,773	31%	23,904	10,305
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>443,288</u>	<u>449,455</u>	<u>167,641</u>	<u>281,814</u>	<u>37%</u>	<u>385,121</u>	<u>172,052</u>
Operation Services:							
Salaries	1,853,890	1,884,555	805,631	1,078,924	43%	1,956,694	808,492
Fringe benefits	806,901	836,300	335,241	501,059	40%	814,274	338,169
Operating costs	2,874,315	2,874,315	941,231	1,933,084	33%	3,192,016	1,017,945
Capital outlay	113,500	113,500	68,027	45,473	60%	32,055	20,091
	<u>5,648,606</u>	<u>5,708,670</u>	<u>2,150,130</u>	<u>3,558,540</u>	<u>38%</u>	<u>5,995,039</u>	<u>2,184,697</u>
Non-departmental:							
Salaries	-	10,221	10,220	1	100%	-	-
Fringe benefits	2,333,000	2,163,049	944,507	1,218,542	44%	2,016,202	1,002,981
Operating costs	1,363,567	1,378,276	878,008	500,268	64%	1,302,474	822,076
Capital outlay	-	-	-	-	#DIV/0!	9,465	-
	<u>3,696,567</u>	<u>3,551,546</u>	<u>1,832,735</u>	<u>1,718,811</u>	<u>52%</u>	<u>3,328,141</u>	<u>1,825,057</u>
Food Services:							
Salaries	-	-	-	-	#DIV/0!	304,496	127,077
Fringe benefits	-	-	-	-	#DIV/0!	154,317	61,941
Operating costs	-	-	-	-	#DIV/0!	76,259	(47,866)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>	<u>535,072</u>	<u>141,152</u>
Total central services	<u>12,520,684</u>	<u>12,539,284</u>	<u>4,910,778</u>	<u>7,628,506</u>	<u>39%</u>	<u>12,371,905</u>	<u>5,232,575</u>
Public Safety:							
District Attorney:							
Salaries	-	1,532	1,532	-	100%	117,625	39,879
Fringe benefits	-	-	-	-	#DIV/0!	62	62
Operating costs	83,000	83,000	36,663	46,337	44%	85,084	39,509
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>83,000</u>	<u>84,532</u>	<u>38,195</u>	<u>46,337</u>	<u>45%</u>	<u>202,771</u>	<u>79,450</u>
Sheriff:							
Salaries	6,143,104	6,268,364	2,737,934	3,530,430	44%	6,377,372	2,496,857
Fringe benefits	2,280,612	2,357,858	964,298	1,393,560	41%	2,304,298	911,405
Operating costs	1,860,064	1,936,407	908,610	1,027,797	47%	2,174,419	1,005,560
Capital outlay	494,828	545,542	79,356	466,186	15%	523,268	210,378
	<u>10,778,608</u>	<u>11,108,171</u>	<u>4,690,198</u>	<u>6,417,973</u>	<u>42%</u>	<u>11,379,357</u>	<u>4,624,200</u>
Criminal Justice Partnership:							
Salaries	90,796	92,331	34,885	57,446	38%	92,519	36,813
Fringe benefits	35,701	35,916	10,550	25,366	29%	36,047	14,644
Operating costs	52,055	52,055	22,080	29,975	42%	104,725	26,425
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>178,552</u>	<u>180,302</u>	<u>67,515</u>	<u>112,787</u>	<u>37%</u>	<u>233,291</u>	<u>77,882</u>
Detention Center:							
Salaries	3,533,121	3,578,443	1,507,528	2,070,915	42%	3,584,007	1,390,875
Fringe benefits	1,443,285	1,578,001	591,344	986,657	37%	1,440,533	570,587
Operating costs	1,429,043	1,537,443	609,894	927,549	40%	2,044,725	837,709
Capital outlay	38,519	38,519	34,690	3,829	90%	-	-
	<u>6,443,968</u>	<u>6,732,406</u>	<u>2,743,456</u>	<u>3,988,950</u>	<u>41%</u>	<u>7,069,265</u>	<u>2,799,171</u>
Emergency Medical:							
Salaries	3,901,903	3,954,741	1,654,057	2,300,684	42%	3,838,062	1,492,514
Fringe benefits	1,414,679	1,455,845	575,097	880,748	40%	1,308,379	511,419
Operating costs	1,049,890	1,049,890	495,499	554,391	47%	980,591	432,663
Capital outlay	377,150	511,402	138,286	373,116	27%	242,818	25,564

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
	6,743,622	6,971,878	2,862,939	4,108,939	41%	6,369,850	2,462,160
Emergency Management:							
Salaries	410,021	377,971	154,240	223,731	41%	375,429	154,523
Fringe benefits	141,760	125,961	51,496	74,465	41%	125,915	51,878
Operating costs	233,206	286,704	78,149	208,555	27%	250,594	69,050
Capital outlay	56,500	360,841	360,759	82	100%	18,996	-
	841,487	1,151,477	644,644	506,833	56%	770,934	275,451
Other Agencies:							
Fire districts	300,000	660,000	128,750	531,250	20%	244,250	120,250
Rescue Squads	262,200	262,200	71,035	191,165	27%	224,454	63,867
	562,200	922,200	199,785	722,415	22%	468,704	184,117
Public Inspections:							
Salaries	484,595	492,796	208,278	284,518	42%	544,473	221,915
Fringe benefits	184,529	186,125	77,034	109,091	41%	202,434	83,956
Operating costs	77,840	77,840	17,641	60,199	23%	59,893	23,119
Capital outlay	-	-	-	-	#DIV/0!	-	-
	746,964	756,761	302,953	453,808	40%	806,800	328,990
Coroner:							
Operating costs	80,000	80,000	28,575	51,425	36%	92,589	38,950
Central Communications:							
Salaries	1,283,163	1,300,918	531,438	769,480	41%	1,281,536	491,052
Fringe benefits	532,739	547,800	209,502	338,298	38%	508,672	196,610
Operating costs	296,000	312,430	138,803	173,627	44%	374,582	231,783
Capital outlay	135,000	135,000	9,040	125,960	7%	396,948	-
	2,246,902	2,296,148	888,783	1,407,365	39%	2,561,738	919,445
Animal Control:							
Salaries	397,121	402,199	167,678	234,521	42%	412,683	175,648
Fringe benefits	167,059	168,058	67,016	101,042	40%	171,209	73,130
Operating costs	187,475	190,475	94,511	95,964	50%	176,408	64,594
Capital outlay	-	-	-	-	#DIV/0!	-	-
	751,655	760,732	329,205	431,527	43%	760,300	313,372
Total public safety	29,456,958	31,044,607	12,796,248	18,248,359	41%	30,715,599	12,103,188
Transportation:							
Cape Fear Regional Jetport	97,000	97,000	48,500	48,500	50%	66,000	33,000
Odell Williamson Municipal Airport	27,500	27,500	13,750	13,750	50%	27,500	13,750
Cape Fear Transportation Authority	13,890	13,890	6,944	6,946	50%	9,492	9,492
Brunswick Transit System	-	235,060	235,060	-	100%	241,707	79,763
Total transportation	138,390	373,450	304,254	69,196	81%	344,699	136,005
Environmental Protection:							
Solid Waste:							
Salaries	327,467	332,047	136,589	195,458	41%	339,519	143,577
Fringe benefits	135,656	136,557	52,135	84,422	38%	122,855	50,916
Operating costs	12,508,250	12,508,250	5,081,248	7,427,002	41%	12,750,939	5,359,444
Capital outlay	305,000	305,000	173,896	131,104	57%	63,559	-
	13,276,373	13,281,854	5,443,868	7,837,986	41%	13,276,872	5,553,937
Other:							
Forestry services	215,541	215,541	86,836	128,705	40%	212,185	38,887
Soil Restoration	-	-	-	-	#DIV/0!	-	-
Artificial Reef Program	-	-	-	-	#DIV/0!	-	-
Brunswick County Beach Consortium	30,000	30,000	15,000	15,000	50%	30,000	15,000
Cape Fear River Corridor	-	-	-	-	#DIV/0!	-	0
Lockwood Folly River Aquatic Restoration	-	-	-	-	#DIV/0!	-	-
	245,541	245,541	101,836	143,705	41%	242,185	53,887
Total environmental protection	13,521,914	13,527,395	5,545,704	7,981,691	41%	13,519,057	5,607,824
Economic Development:							
Code Enforcement:							
Salaries	162,322	163,735	68,129	95,606	42%	137,587	65,794
Fringe benefits	67,599	67,877	28,183	39,694	42%	54,635	27,835
Operating costs	34,215	34,215	9,649	24,566	28%	17,177	8,352
Capital outlay	-	-	-	-	#DIV/0!	-	-
	264,136	265,827	105,961	159,866	40%	209,399	101,981

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
Planning:							
Salaries	636,260	645,349	253,562	391,787	39%	582,817	255,823
Fringe benefits	231,219	233,063	89,886	143,177	39%	220,898	93,402
Operating costs	108,771	108,771	55,587	53,184	51%	81,362	25,289
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>976,250</u>	<u>987,183</u>	<u>399,035</u>	<u>588,148</u>	<u>40%</u>	<u>885,077</u>	<u>374,514</u>
Cooperative Extension:							
Salaries	230,750	240,043	59,463	180,580	25%	229,167	95,359
Fringe benefits	96,396	96,536	16,101	80,435	17%	74,639	682
Operating costs	97,946	118,549	50,526	68,023	43%	99,123	38,299
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>425,092</u>	<u>455,128</u>	<u>126,090</u>	<u>329,038</u>	<u>28%</u>	<u>402,929</u>	<u>134,340</u>
Soil and Water Conservation:							
Salaries	127,032	129,182	55,793	73,389	43%	129,966	50,797
Fringe benefits	51,740	52,163	22,054	30,109	42%	52,448	21,211
Operating costs	14,200	16,200	4,887	11,313	30%	10,507	4,044
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>192,972</u>	<u>197,545</u>	<u>82,734</u>	<u>114,811</u>	<u>42%</u>	<u>192,921</u>	<u>76,052</u>
Public Housing Section 8:							
Salaries	183,253	185,159	78,960	106,199	43%	182,829	71,421
Fringe benefits	71,725	72,101	30,130	41,971	42%	71,383	28,812
Operating costs	2,234,725	2,234,725	904,471	1,330,254	40%	2,260,883	950,182
Capital outlay	-	-	-	-	#DIV/0!	-	-
	<u>2,489,703</u>	<u>2,491,985</u>	<u>1,013,561</u>	<u>1,478,424</u>	<u>41%</u>	<u>2,515,095</u>	<u>1,050,415</u>
Community Development:							
Operating costs	<u>115,000</u>	<u>170,034</u>	<u>26,105</u>	<u>143,929</u>	<u>15%</u>	<u>3,457</u>	<u>4,600</u>
Economic Development:							
Salaries	201,717	204,483	82,841	121,642	41%	188,496	76,633
Fringe benefits	66,465	67,011	24,941	42,070	37%	62,718	26,090
Operating costs	<u>128,500</u>	<u>128,500</u>	<u>53,542</u>	<u>74,958</u>	<u>42%</u>	<u>135,500</u>	<u>53,542</u>
	<u>396,682</u>	<u>399,994</u>	<u>161,324</u>	<u>238,670</u>	<u>40%</u>	<u>386,714</u>	<u>156,265</u>
Other Economic Development:							
Lockwood Folly & Shallotte Dredging	-	112,500	-	112,500	0%	-	-
Inlet Committee-Save Our Sands	-	-	-	-	#DIV/0!	-	-
Lockwood Folly Marketplace	-	-	-	-	#DIV/0!	-	-
Committee of 100	-	-	-	-	#DIV/0!	-	-
	<u>-</u>	<u>112,500</u>	<u>-</u>	<u>112,500</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total economic development	<u>4,859,835</u>	<u>5,080,196</u>	<u>1,914,810</u>	<u>3,165,386</u>	<u>38%</u>	<u>4,595,592</u>	<u>1,898,167</u>
Human Services:							
Health:							
Administration:							
Salaries	2,198,964	2,232,331	928,787	1,303,544	42%	2,256,841	927,314
Fringe benefits	859,216	899,618	344,547	555,071	38%	833,412	346,790
Operating costs	231,725	231,725	79,051	152,674	34%	203,567	55,009
Capital outlay	-	49,297	-	49,297	0%	23,181	23,181
	<u>3,289,905</u>	<u>3,412,971</u>	<u>1,352,385</u>	<u>2,060,586</u>	<u>40%</u>	<u>3,317,001</u>	<u>1,352,294</u>
Communicable Diseases:							
Operating costs	<u>254,808</u>	<u>258,610</u>	<u>139,814</u>	<u>118,796</u>	<u>54%</u>	<u>245,314</u>	<u>148,099</u>
Adult Health Maintenance:							
Salaries	-	-	-	-	#DIV/0!	-	0
Fringe benefits	-	-	-	-	#DIV/0!	-	-
Operating costs	<u>69,680</u>	<u>78,927</u>	<u>30,624</u>	<u>48,303</u>	<u>39%</u>	<u>80,699</u>	<u>21,828</u>
	<u>69,680</u>	<u>78,927</u>	<u>30,624</u>	<u>48,303</u>	<u>39%</u>	<u>80,699</u>	<u>21,828</u>
Senior Health							
Salaries	176,022	179,001	75,584	103,417	42%	179,507	70,424
Fringe benefits	61,404	61,990	22,166	39,824	36%	53,201	21,313
Operating costs	<u>232,005</u>	<u>232,005</u>	<u>106,944</u>	<u>125,061</u>	<u>46%</u>	<u>218,616</u>	<u>102,880</u>
	<u>469,431</u>	<u>472,996</u>	<u>204,694</u>	<u>268,302</u>	<u>43%</u>	<u>451,324</u>	<u>194,617</u>
Maternal and Child Health:							
Salaries	360,596	366,699	154,066	212,633	42%	370,495	148,834
Fringe benefits	160,093	161,296	66,881	94,415	41%	165,872	66,085
Operating costs	<u>644,002</u>	<u>650,185</u>	<u>212,005</u>	<u>438,180</u>	<u>33%</u>	<u>619,130</u>	<u>250,329</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND

FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 13 % of Budget	June 30, 2012	November 30, 2011
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,164,691	1,178,180	432,952	745,228	37%	1,155,497	465,248
Environmental Health:							
Salaries	793,542	794,221	331,519	462,702	42%	753,389	293,938
Fringe benefits	281,026	289,743	118,617	171,126	41%	264,446	104,145
Operating costs	154,575	212,454	78,135	134,319	37%	230,872	109,493
Capital outlay	19,000	19,000	-	19,000	0%	10,194	-
	1,248,143	1,315,418	528,271	787,147	40%	1,258,901	507,576
Total health	6,496,658	6,717,102	2,688,740	4,028,362	40%	6,508,736	2,689,662
Veterans' Services:							
Salaries	86,151	87,341	37,504	49,837	43%	89,779	36,553
Fringe benefits	34,352	34,587	14,398	20,189	42%	34,285	13,714
Operating costs	14,844	14,844	5,347	9,497	36%	9,926	3,884
Total veterans' services	135,347	136,772	57,249	79,523	42%	133,990	54,151
Social Services:							
Administration:							
Salaries	5,605,842	5,731,595	2,362,817	3,368,778	41%	5,166,551	2,070,155
Fringe benefits	2,298,024	2,346,316	914,450	1,431,866	39%	2,012,514	807,214
Operating costs	1,382,367	1,422,885	666,586	756,299	47%	1,745,061	508,616
Capital outlay	292,200	292,200	-	292,200	0%	-	-
	9,578,433	9,792,996	3,943,853	5,849,143	40%	8,924,126	3,385,985
Community Alternative Program:							
Salaries	-	-	-	-	#DIV/0!	232,274	101,021
Fringe benefits	-	4,965	-	4,965	0%	124,542	54,513
Operating costs	-	-	-	-	#DIV/0!	32,449	13,275
	-	4,965	-	4,965	0%	389,265	168,809
Title III-In Home Care:							
Salaries	235,822	239,813	69,835	169,978	29%	188,398	80,020
Fringe benefits	135,491	136,278	42,978	93,300	32%	112,617	48,814
Operating costs	101,100	101,100	3,789	97,311	4%	415	41
	472,413	477,191	116,602	360,589	24%	301,430	128,875
Other Operating Costs:							
Medical assistance	30,000	30,000	15,322	14,678	51%	13,723	10,076
Aid to the blind	5,700	5,700	5,857	(157)	103%	6,082	727
Adoption assistance	280,000	280,000	111,427	168,573	40%	264,592	112,240
Special assistance to aged	262,500	262,500	105,172	157,328	40%	239,238	101,199
Special assistance to disabled	262,500	262,500	108,492	154,008	41%	260,370	111,760
Foster care	375,000	375,000	170,530	204,470	45%	386,094	147,342
State foster home	125,000	125,000	143,188	(18,188)	115%	250,927	34,373
Special assistance	1,500	1,500	206	1,294	14%	-	-
Day care	3,571,441	3,693,090	1,231,435	2,461,655	33%	4,517,892	1,611,793
Special child adoption assistance	121,649	98,846	15,611	83,235	16%	37,852	8,917
	5,035,290	5,134,136	1,907,240	3,226,896	37%	5,976,770	2,138,427
Total social services	15,086,136	15,409,288	5,967,695	9,441,593	39%	15,591,591	5,822,096
Other Human Services:							
Coastalcare	692,000	692,000	288,220	403,780	42%	689,127	283,488
Other human services	2,009,200	2,130,319	945,505	1,184,814	44%	2,205,513	982,316
Other human services-capital outlay	-	137,273	3,000	134,273	2%	795,924	-
	2,701,200	2,959,592	1,236,725	1,722,867	42%	3,690,564	1,265,804
Total human services	24,419,341	25,222,754	9,950,409	15,272,345	39%	25,924,881	9,831,713
Education:							
Public schools - current	32,339,596	32,339,596	13,474,830	18,864,766	42%	31,293,219	13,038,840
Public schools - capital outlay	678,453	678,453	282,690	395,763	42%	656,501	-
Community college - current	3,657,105	3,657,105	1,523,795	2,133,310	42%	3,538,906	1,474,545
Community college - capital outlay	-	-	-	-	#DIV/0!	-	-
Total education	36,675,154	36,675,154	15,281,315	21,393,839	42%	35,488,626	14,513,385
Culture and Recreation:							
Parks and Recreation:							
Salaries	1,179,615	1,195,218	522,256	672,962	44%	1,159,301	499,831
Fringe benefits	397,132	408,953	169,689	239,264	41%	405,522	165,821
Operating costs	884,559	884,559	375,445	509,114	42%	829,427	307,533

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
ACTUAL AND CHANGES IN FUND BALANCE - GENERAL FUND
FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011**

	<u>Original Budget</u>	<u>Current Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>FY 13 % of Budget</u>	<u>June 30, 2012</u>	<u>November 30, 2011</u>
Capital outlay	76,000	76,000	7,672	68,328	10%	31,080	28,080
	2,537,306	2,564,730	1,075,062	1,489,668	42%	2,425,330	1,001,265
Brunswick County Library:							
Salaries	632,257	639,865	274,942	364,923	43%	632,440	267,242
Fringe benefits	275,941	277,442	116,002	161,440	42%	259,499	112,110
Operating costs	289,700	289,700	77,694	212,006	27%	257,753	77,542
Capital outlay	-	-	-	-	#DIV/0!	-	-
	1,197,898	1,207,007	468,638	738,369	39%	1,149,692	456,894
Other Culture and Recreation:							
Contributions	-	-	-	-	#DIV/0!	250,000	-
Total culture and recreation	3,735,204	3,771,737	1,543,700	2,228,037	41%	3,825,022	1,458,159
Debt Service:							
Principal retirement	9,910,000	9,910,000	-	9,910,000	0%	9,949,167	-
Interest	4,265,190	4,265,190	1,960,801	2,304,389	46%	6,487,455	2,273,660
Fees	-	15,000	4,654	10,346	31%	-	-
Total debt service	14,175,190	14,190,190	1,965,455	12,224,735	14%	16,436,622	2,273,660
Total expenditures	149,128,770	152,933,371	58,664,554	94,268,817	38.4%	152,820,203	56,720,431
Revenues over (under) expenditures	647,738	(2,159,573)	5,397,384	7,556,957		2,340,273	3,780,018
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	45,827,136	-
Premiums on bonds	-	-	-	-	#DIV/0!	4,789,688	-
Discounts on bonds	-	-	-	-	#DIV/0!	(196,863)	-
Payment to escrow agent for refunded debt	-	-	-	-	#DIV/0!	(48,226,667)	-
Sale of capital assets	-	-	-	-	#DIV/0!	-	-
	-	-	-	-	#DIV/0!	2,193,294	-
Transfers From Other Funds:							
Transfer from school capital project fund	-	-	-	-	#DIV/0!	-	-
Transfer from county capital project fund	513,300	513,300	513,300	-	100%	160,000	-
	513,300	513,300	513,300	-	100%	160,000	-
Transfers To Other Funds:							
Transfer to school capital reserve fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to leasing fund - net	-	-	-	-	#DIV/0!	-	-
Transfer to school capital project fund	(2,009,158)	(2,009,158)	-	2,009,158	0%	(1,960,049)	-
Transfer to grant project funds	-	(15,000)	(15,000)	-	100%	(36,586)	(10,200)
Transfer to register of deeds technology fund	-	-	-	-	#DIV/0!	-	(34,661)
Transfer to 911 fund	-	(31,493)	-	31,493	0%	-	-
Transfer to county capital reserve fund	-	-	-	-	#DIV/0!	-	-
Transfer to county capital project funds	-	-	-	-	#DIV/0!	(334,960)	(334,960)
Transfer to workers' compensation fund	-	-	-	-	#DIV/0!	-	-
	(2,009,158)	(2,055,651)	(15,000)	2,040,651	1%	(2,331,595)	(379,821)
Budgetary Financing Sources (Uses):							
Contingency	(400,000)	(234,899)	-	234,899	0%	-	-
Appropriated fund balance	1,248,120	3,936,823	-	(3,936,823)	0%	-	-
	848,120	3,701,924	-	(3,701,924)	0%	-	-
Total other financing sources (uses)	(647,738)	2,159,573	498,300	(1,661,273)	23%	21,699	(379,821)
Revenues and other financing sources over expenditures and other financing uses	\$ -	\$ -	5,895,684	\$ 5,895,684		2,361,972	3,400,197
Fund balance, beginning of year			59,712,327			57,350,355	57,135,789
Fund balance, end of year to date			\$ 65,608,011			\$ 59,712,327	\$ 60,535,986

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - COUNTY CAPITAL PROJECTS FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2012

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental	\$ 19,312,361	\$ 12,334,355	\$ 76,200	\$ 12,410,555
Investment earnings	104,422	127,171	11,586	138,757
Performance bonds	4,368,251	4,368,251	-	4,368,251
Other	259,716	204,563	-	204,563
Total revenues	24,044,750	17,034,340	87,786	17,122,126
Expenditures:				
Capital Improvements:				
Public Safety:				
911 Center expansion	2,100,000	-	-	-
Environmental protection:				
C&D Landfill expansion	2,658,713	2,542,945	-	2,542,945
Economic Development:				
Highway 211 Land	3,469,422	3,469,422	-	3,469,422
Avalon	3,922,845	286,153	13,217	299,370
Goose Marsh	170,821	154,530	-	154,530
Springlake at Maritime Shores	274,585	-	-	-
	7,837,673	3,910,105	13,217	3,923,322
Cultural and recreation:				
Ocean Isle Beach Park	3,145,850	3,145,750	-	3,145,750
Cedar Grove Park	5,779,761	5,779,761	-	5,779,761
Leland Library	693,452	693,451	-	693,451
Town Creek Park Improvements	756,704	37,350	31,000	68,350
Waccamaw Park Improvements	20,000	-	17,300	17,300
Brunswick River Boat Ramp	10,300	6,839	460	7,299
	10,406,067	9,663,151	48,760	9,711,911
Transportation:				
Airport Improvements	19,031,758	13,861,139	467,696	14,328,835
Total expenditures	42,034,211	29,977,340	529,673	30,507,013
Revenues over (under) expenditures	(17,989,461)	(12,943,000)	(441,887)	(13,384,887)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Appropriated fund balance	8,620,593	-	-	-
Contingency for future capital projects	(6,902,894)	-	-	-
Transfer from general fund	15,888,234	15,888,234	-	15,888,234
Transfer to general fund	(1,901,439)	(1,388,139)	(513,300)	(1,901,439)
Debt financing issued	2,242,865	2,242,864	-	2,242,864
Premium on bonds issued	42,102	42,102	-	42,102
Total other financing sources (uses)	17,989,461	16,785,061	(513,300)	16,271,761
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 3,842,061	(955,187)	\$ 2,886,874
Fund balance, beginning of year			12,481,519	
Fund balance, end of year to date			\$ 11,526,332	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES

BUDGET TO ACTUAL - EDUCATION CAPITAL PROJECTS FUND
FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2012

	Project Budget	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
NC Education Lottery	\$ 4,877,520	\$ 3,221,937	\$ 151,485	\$ 3,373,422
Investment earnings	1,199,342	1,286,052	10,560	1,296,612
Investment earnings-debt proceeds	-	-	893	893
Other	-	-	-	-
Total revenues	<u>6,076,862</u>	<u>4,507,989</u>	<u>162,938</u>	<u>4,670,927</u>
Expenditures:				
Brunswick County Schools capital projects	36,149,571	22,195,367	1,515,830	23,711,197
Brunswick Community College	31,665,911	30,040,855	430,993	30,471,848
Total expenditures	<u>67,815,482</u>	<u>52,236,222</u>	<u>1,946,823</u>	<u>54,183,045</u>
Revenues over (under) expenditures	(61,738,620)	(47,728,233)	(1,783,885)	(49,512,118)
Other Financing Sources (Uses):				
Transfer from general fund	24,719,638	22,830,574	-	22,830,574
Appropriated fund balance	6,542,506	-	-	-
Premium on bonds issued	476,476	476,476	-	476,476
Debt financing issued	30,000,000	30,000,000	-	30,000,000
Total other financing sources (uses)	<u>61,738,620</u>	<u>53,307,050</u>	<u>-</u>	<u>53,307,050</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 5,578,817</u>	(1,783,885)	<u>\$ 3,794,932</u>
Fund balance, beginning of year			11,844,965	
Fund balance, end of year to date			<u>\$ 10,061,080</u>	

COMBINING BALANCE SHEET - NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS

November 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Assets:					
Cash, cash equivalents and investments	\$ 36,862	\$ 437,200	\$ (655,978)	\$ 706,937	\$ 525,021
Cash, cash equivalents and investments - restricted	-	-	-	-	-
Interest receivable	-	374	-	546	920
Receivables - net	-	-	-	-	-
Due from other governmental agencies	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 36,862</u>	<u>\$ 437,574</u>	<u>\$ (655,978)</u>	<u>\$ 707,483</u>	<u>\$ 525,941</u>
Liabilities and Fund Balance:					
Liabilities:					
Accounts payable and accrued liabilities	\$ -	\$ 53	\$ 381	\$ 789	\$ 1,223
Due to other funds	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Total liabilities	<u>-</u>	<u>53</u>	<u>381</u>	<u>789</u>	<u>1,223</u>
Fund Balance:					
Reserved for:					
State statute	-	374	-	546	920
Restricted-other		437,147		706,148	1,143,295
Assigned					-
Unassigned	36,862	-	(656,359)	-	(619,497)
Total fund balance	<u>36,862</u>	<u>437,521</u>	<u>(656,359)</u>	<u>706,694</u>	<u>524,718</u>
Total liabilities and fund balance	<u>\$ 36,862</u>	<u>\$ 437,574</u>	<u>\$ (655,978)</u>	<u>\$ 707,483</u>	<u>\$ 525,941</u>

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NON MAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE PERIOD ENDED NOVEMBER 30, 2012

	Special Revenue Funds				
	Occupancy Tax Fund	Emergency Telephone System Fund	Grant Project	ROD- Technology Enhancement Fund	Total
Revenues:					
Other taxes and licenses	\$ 754,015	\$ -	\$ -	\$ -	754,015
Restricted intergovernmental	-	215,231	(505,594)	-	(290,363)
Permits and fees	-	-	-	62,530	62,530
Investment earnings	-	18	-	680	698
Other	-	-	-	-	-
Total revenues	<u>754,015</u>	<u>215,249</u>	<u>(505,594)</u>	<u>63,210</u>	<u>526,880</u>
Expenditures:					
General government	-	-	-	43,109	43,109
Public safety	-	126,553	-	-	126,553
Economic and physical development	717,153	-	195,998	-	913,151
Cultural and recreation	-	-	-	-	-
Total expenditures	<u>717,153</u>	<u>126,553</u>	<u>195,998</u>	<u>43,109</u>	<u>1,082,813</u>
Revenues over (under) expenditures	36,862	88,696	(701,592)	20,101	(555,933)
Other Financing Sources (Uses):					
Transfers In:					
Transfers from general fund	-	-	-	-	-
Transfers Out:					
Transfer to general fund	-	-	15,000	-	15,000
Transfer to school capital project funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Revenues and other financing sources over (under) expenditures and other financing uses	36,862	88,696	(686,592)	20,101	(540,933)
Fund balance, beginning of year	-	348,825	30,233	686,593	1,065,651
Fund balance, end of year to date	<u>\$ 36,862</u>	<u>\$ 437,521</u>	<u>\$ (656,359)</u>	<u>\$ 706,694</u>	<u>\$ 524,718</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES -
 BUDGET AND ACTUAL AND CHANGES IN FUND BALANCE
 BRUNSWICK COUNTY OCCUPANCY TAX FUND

FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Occupancy taxes	\$ 1,109,374	\$ 754,015	\$ (355,359)	\$ 1,147,265
Expenditures				
Economic and physical development	1,109,374	717,153	392,221	1,147,266
Revenues over (under) expenditures	-	36,862	36,862	(1)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Transfer to general fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>36,862</u>	<u>\$ 36,862</u>	<u>(1)</u>
Fund balance, beginning of year		-		1
Fund balance, end of year to date		<u>\$ 36,862</u>		<u>\$ -</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE - EMERGENCY TELEPHONE SYSTEM FUND
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Restricted intergovernmental	\$ 882,350	\$ 215,231	\$ (667,119)	\$ 607,350
Investment earnings	-	18	18	1,931
Total revenues	<u>882,350</u>	<u>215,249</u>	<u>(667,101)</u>	<u>609,281</u>
Expenditures:				
Public safety	<u>913,843</u>	<u>126,553</u>	<u>787,290</u>	<u>1,036,560</u>
Revenues over (under) expenditures	(31,493)	88,696	120,189	(427,279)
Other Financing Sources (Uses):				
Transfers from general fund	31,493	-	(31,493)	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>88,696</u>	<u>\$ 88,696</u>	<u>(427,279)</u>
Fund balance, beginning of year		<u>348,825</u>		<u>776,105</u>
Fund balance, end of year to date		<u>\$ 437,521</u>		<u>\$ 348,825</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO
 ACTUAL - GRANT PROJECT FUND
 FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2012

	Project Authorization	Prior Years	Actual Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental - CHAF	\$ 741,541	\$ 741,541	\$ -	\$ 741,541
Restricted intergovernmental - Emergency Services	1,888,202	1,650,391	(272,807)	1,377,584
Restricted intergovernmental - Economic and Physical Development	127,138	47,138	-	47,138
Restricted intergovernmental - Sheriff's	557,516	334,375	(281,572)	52,803
Restricted intergovernmental - ARRA Sheriff's	99,555	91,650	1,800	93,450
Restricted intergovernmental - Environmental Protection	11,658	11,658	-	11,658
Restricted intergovernmental - CDBG Scattered Site 2009	400,000	400,000	-	400,000
Restricted intergovernmental - Urgent Repair 2010	75,000	75,000	-	75,000
Restricted intergovernmental - Culture and Recreation	75,000	51,829	(51,829)	-
Restricted intergovernmental - USDA HouSing Preservation 2010	90,000	90,000	-	90,000
Restricted intergovernmental - Urgent Repair 2011	75,000	37,500	-	37,500
Restricted intergovernmental - Single Family Rehab 2011	160,000	46,720	61,314	108,034
Restricted intergovernmental - Urgent Repair 2012	75,000	-	37,500	37,500
Restricted intergovernmental - Water Hookup 2011	75,000	-	-	-
Other revenue	1,615	1,615	-	1,615
Investment earnings	-	72	-	72
Total revenues	<u>4,452,225</u>	<u>3,579,489</u>	<u>(505,594)</u>	<u>3,073,895</u>
Expenditures:				
CHAF	788,724	788,724	-	788,724
Emergency Services - Public Safety	1,889,817	1,637,399	10,453	1,647,852
General Economic and Physical Development	127,138	47,138	-	47,138
Sheriff's Department grants	657,071	426,025	33,401	459,426
Environmental protection	14,408	14,408	-	14,408
CDBG - Scattered Site 2009	400,000	400,000	-	400,000
Urgent Repair - 2010	91,600	89,160	-	89,160
Culture and recreation	95,000	61,335	33,665	95,000
USDA Housing Preservation 2010 (HPG)	135,000	135,000	-	135,000
Urgent Repair - 2011	90,000	40,238	31,485	71,723
Single Family Rehabilitation - 2011	160,000	46,720	86,994	133,714
Urgent Repair - 2012	90,000	-	-	-
CDBG - 2011 Water Hookup Grant	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>4,613,758</u>	<u>3,686,147</u>	<u>195,998</u>	<u>3,882,145</u>
Revenues over (under) expenditures	(161,533)	(106,658)	(701,592)	(808,250)
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfers from general fund	161,533	146,533	15,000	161,533
Appropriated fund balance	-	-	-	-
Total other financing sources (uses)	<u>161,533</u>	<u>146,533</u>	<u>15,000</u>	<u>161,533</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 39,875</u>	<u>(686,592)</u>	<u>\$ (646,717)</u>
Fund balance, beginning of year			<u>30,233</u>	
Fund balance, end of year to date			<u>\$ (656,359)</u>	

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND
 ACTUAL AND CHANGES IN FUND BALANCE -
 REGISTER OF DEEDS TECHNOLOGY ENHANCEMENT FUND

FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Investment earnings	\$ 1,200	\$ 680	\$ (520)	\$ 2,218
Other permits and fees	<u>102,000</u>	<u>62,530</u>	<u>(39,470)</u>	<u>100,187</u>
Total revenues	<u>103,200</u>	<u>63,210</u>	<u>(39,990)</u>	<u>102,405</u>
Expenditures:				
General government	<u>153,478</u>	<u>43,109</u>	<u>110,369</u>	<u>78,465</u>
Revenues over (under) expenditures	<u>(50,278)</u>	<u>20,101</u>	<u>70,379</u>	<u>23,940</u>
Other Financing Sources (Uses):				
Transfers In (Out):				
Transfer from general fund	-	-	-	-
Appropriated Fund Balance	<u>50,278</u>	<u>-</u>	<u>(50,278)</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>20,101</u>	<u>\$ 20,101</u>	<u>23,940</u>
Fund balance, beginning of year		<u>686,593</u>		<u>662,653</u>
Fund balance, end of year to date		<u>\$ 706,694</u>		<u>\$ 686,593</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WATER FUND (NON-GAAP)

November 30, 2012

	<u>Water Fund</u>	<u>Water Capital Projects</u>	<u>Total</u>
Current Assets:			
Cash, cash equivalents and investments	\$ 22,053,283	8,231,232	\$ 30,284,515
Restricted cash	1,373,292	406,153	1,779,445
Interest receivable	18,651	4,002	22,653
Receivables and special assessments, net	2,592,495	13,451	2,605,946
Due from other governmental agencies	445,324	183,581	628,905
Due from other funds	-	-	-
Inventories	1,340,165	-	1,340,165
Total current assets	<u>27,823,210</u>	<u>8,838,419</u>	<u>36,661,629</u>
Current Liabilities:			
Accounts payable and other liabilities	58,970	-	58,970
Customer deposits	1,455,902	-	1,455,902
Current portion of debt	780,108	-	780,108
Due to other funds	-	-	-
Total current liabilities	<u>2,294,980</u>	<u>-</u>	<u>2,294,980</u>
Expendable net assets	25,528,230	8,838,419	34,366,649
Noncurrent Items:			
Non-depreciable capital assets	12,135,747	-	12,135,747
Depreciable capital assets, net	118,366,290	-	118,366,290
Compensated absences	(301,509)	-	(301,509)
Other post-employment benefits	(1,926,820)	-	(1,926,820)
Deferred revenue	(369,382)	(13,452)	(382,834)
Non-current portion of debt	(18,223,634)	-	(18,223,634)
Total net assets	<u>\$ 135,208,922</u>	<u>\$ 8,824,967</u>	<u>\$ 144,033,889</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL - WATER SYSTEM
 OPERATING FUND (NON-GAAP)
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012
 WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2012	November 30, 2011
Revenues:							
User charges	\$ 19,253,598	\$ 19,298,898	\$ 9,666,161	\$ (9,632,737)	50%	\$ 19,245,328	\$ 10,010,578
ARRA Interest Subsidy	298,109	298,109	149,055	(149,054)	50%	303,325	151,662
Restricted intergovernmental revenue	-	-	-	-	#DIV/0!	-	-
Investment earnings	40,000	40,000	25,491	(14,509)	64%	74,185	37,223
Other	392,014	393,624	126,673	(266,951)	32%	451,650	151,495
Total revenues	<u>19,983,721</u>	<u>20,030,631</u>	<u>9,967,380</u>	<u>(10,063,251)</u>	<u>50%</u>	<u>20,074,488</u>	<u>10,350,958</u>
Expenditures:							
Salaries	3,811,220	3,872,988	1,565,043	2,307,945	40%	3,753,990	1,524,198
Fringe benefits	1,587,754	1,599,909	641,411	958,498	40%	1,543,793	643,235
Operating expenditures	6,606,554	7,179,756	2,681,137	4,498,619	37%	6,289,454	2,678,909
Repairs and maintenance	1,110,700	1,102,800	181,591	921,209	16%	840,610	331,156
Capital outlay	2,674,500	2,658,676	1,564,842	1,093,834	59%	1,980,380	1,151,248
Debt Service:							
Principal	755,376	755,376	45,271	710,105	6%	715,528	43,294
Interest	863,172	863,172	422,178	440,994	49%	882,907	369,217
Total expenditures	<u>17,409,276</u>	<u>18,032,677</u>	<u>7,101,473</u>	<u>10,931,204</u>	<u>39%</u>	<u>16,006,662</u>	<u>6,741,257</u>
Revenues over (under) expenditures	<u>2,574,445</u>	<u>1,997,954</u>	<u>2,865,907</u>	<u>867,953</u>		<u>4,067,826</u>	<u>3,609,701</u>
Other Financing Sources (Uses):							
Long-term debt issued	-	-	-	-	#DIV/0!	3,790,000	-
Premium on debt issued	-	-	-	-		533,590	-
USDA payoff of bond principal	-	-	-	-		(4,285,000)	-
Transfer to water capital project fund	(3,698,480)	(3,698,480)	(3,698,480)	-	100%	(2,668,183)	(2,668,183)
Transfer from water capital project fund	-	123,770	123,770	-	100%	254,000	-
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	1,124,035	1,576,756	-	(1,576,756)	0%	-	-
Total other financing sources (uses)	<u>(2,574,445)</u>	<u>(1,997,954)</u>	<u>(3,574,710)</u>	<u>(1,576,756)</u>	<u>179%</u>	<u>(2,375,593)</u>	<u>(2,668,183)</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (708,803)</u>	<u>\$ (708,803)</u>		<u>\$ 1,692,233</u>	<u>\$ 941,518</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL -
WATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2012**

		Actual		
	Project Budget	Prior Year	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Investment earnings	862	43,019	4,735	47,754
Investment earnings-debt proceeds	-	-	101	101
Assessments	-	26,043	-	26,043
Penalties and interest on assessments	-	7,510	-	7,510
Total revenues	<u>862</u>	<u>76,572</u>	<u>4,836</u>	<u>81,408</u>
Expenditures:				
Utility operations center	5,438,210	5,437,603	-	5,437,603
Northwest water plant expansion	11,146,392	10,693,224	20,159	10,713,383
Ocean Forest, Sea Castle line extension	406,160	385,450	150	385,600
2010 Recovery Zone (Randolphville, Zion, Shingletree line extension)	1,027,204	1,027,204	-	1,027,204
Roger Bacon, Calabash line extensions	694,514	694,515	-	694,515
Brunswick Community College water main	508,555	433,791	975	434,766
Ash, Little River, Etheridge Rd. water extension	1,211,189	1,211,189	-	1,211,189
Mulligan's, Cox Landing, Smith, Old Ferry, Stanley	129,404	117,323	-	117,323
Stanley Road 2nd Interconnect	19,300	3,625	6,675	10,300
Oak Island Second Feed Line	80,000	64,600	9,432	74,032
Old Shallotte Rd./Green Bay water extension	596,295	63,044	3,692	66,736
Sunny Point line extension	38,500	-	30,625	30,625
City of Northwest 2nd Feed Line	175,000	-	2,839	2,839
Sunset Beach 2nd Feed Line	85,000	-	7,532	7,532
Sandpiper Bay 2nd Feed Line	100,000	-	-	-
Total expenditures	<u>21,655,723</u>	<u>20,131,568</u>	<u>82,079</u>	<u>20,213,647</u>
Revenues over (under) expenditures	(21,654,861)	(20,054,996)	(77,243)	(20,132,239)
Other Financing Sources (Uses):				
Long term debt issued	12,172,734	12,172,734	-	12,172,734
Contingency for future projects	(7,298,363)	-	-	-
Appropriated fund balance	1,783,497	-	-	-
Transfers from water fund	15,374,763	11,676,284	3,698,480	15,374,764
Transfers to water fund	(377,770)	-	(123,770)	(123,770)
Total other financing sources (uses)	<u>21,654,861</u>	<u>23,849,018</u>	<u>3,574,710</u>	<u>27,423,728</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>\$ 3,794,022</u>	<u>\$ 3,497,467</u>	<u>\$ 7,291,489</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

COMBINING BALANCE SHEET - WASTEWATER FUND (NON-GAAP)
November 30, 2012

	Wastewater Fund	Wastewater Capital Projects	Total
Current Assets:			
Cash and cash equivalents/investments	\$ 720,137	6,523,653	\$ 7,243,790
Restricted cash	3,522,619	17,883,331	21,405,950
Interest receivable	584	4,853	5,437
Special assessments receivable	2,286,719	175,807	2,462,526
Receivables, net	1,157,765	-	1,157,765
Due from other governmental agencies	130,201	368,535	498,736
Inventories	263,913	-	263,913
Total current assets	8,081,938	24,956,179	33,038,117
Current Liabilities:			
Accounts payable and other liabilities	27,484	-	27,484
Current portion of debt	7,872,421	-	7,872,421
Due to other funds	-	-	-
Total current liabilities	7,899,905	-	7,899,905
Expendable net assets	182,033	24,956,179	25,138,212
Noncurrent Items:			
Non-depreciable capital assets	26,482,352	-	26,482,352
Depreciable capital assets, net	186,826,397	-	186,826,397
Deferred revenues	(4,155,260)	(175,807)	(4,331,067)
Compensated absences	(111,599)	-	(111,599)
Other post-employment benefits	(810,846)	-	(810,846)
Non-current portion of debt	(136,336,456)	-	(136,336,456)
Total net assets	\$ 72,076,621	\$ 24,780,372	\$ 96,856,993

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND

ACTUAL - WASTEWATER FUND (NON-GAAP)

FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE PERIOD ENDED NOVEMBER 30, 2011

	Original Budget	Current Budget	November 30, 2012	Variance Positive (Negative)	FY 12 % of Budget	June 30, 2012	November 30, 2011
Revenues:							
User charges	\$ 16,827,083	\$ 17,041,099	\$ 6,399,511	\$ (10,641,588)	38%	\$ 16,176,278	5,312,522
ARRA interest subsidy	418,927	418,927	179,707	(239,220)	43%	298,206	149,103
Special assessments	2,814,243	2,814,243	734,351	(2,079,892)	26%	402,215	187,171
Investment earnings	3,000	3,000	90	(2,910)	3%	-	3,365
SAD interest and penalties	-	-	565	565	#DIV/0!	-	-
Restricted intergovernmental revenues	-	-	-	-	#DIV/0!	6,135	-
Other	22,920	22,920	9,008	(13,912)	39%	71,096	25,305
Total revenues	20,086,173	20,300,189	7,323,232	(12,976,957)	36%	16,953,930	5,677,466
Expenditures:							
Salaries	1,777,766	1,877,233	736,626	1,140,607	39%	1,713,980	696,417
Fringe benefits	752,561	785,471	304,592	480,879	39%	707,905	288,084
Operating expenditures	2,452,219	2,608,907	938,396	1,670,511	36%	2,601,314	883,283
Repairs and maintenance	767,000	800,645	290,109	510,536	36%	703,999	263,833
Capital outlay	893,825	1,095,463	436,461	659,002	40%	616,719	283,554
Debt Service:							
Principal	8,146,237	8,146,237	105,632	8,040,605	1%	5,856,022	101,019
Interest	5,374,365	5,374,365	2,576,960	2,797,405	48%	7,718,746	2,614,880
Total expenditures	20,163,973	20,688,321	5,388,776	15,299,545	26%	19,918,685	5,131,070
Revenues over (under) expenditures	(77,800)	(388,132)	1,934,456	2,322,588		(2,964,755)	546,396
Other Financing Sources (Uses):							
Issuance of long-term debt	-	-	-	-	#DIV/0!	23,145,000	-
Premiums on bonds issued	-	-	-	-	#DIV/0!	3,813,041	-
Payments to escrow agent	-	-	-	-	#DIV/0!	(24,185,000)	-
Transfer to wastewater capital project fund	-	-	-	-	#DIV/0!	(2,567,408)	(2,548,909)
Transfer from wastewater capital project fund	77,800	61,350	61,350	-	100%	161,640	147,000
Contingency	-	-	-	-	#DIV/0!	-	-
Appropriated net assets	-	326,782	-	(326,782)	0%	-	-
Total other financing sources (uses)	77,800	388,132	61,350	(326,782)		367,273	(2,401,909)
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ -	\$ 1,995,806	\$ 1,995,806		\$ (2,597,482)	\$ (1,855,513)

**SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET TO ACTUAL
WASTEWATER CAPITAL PROJECT FUNDS (NON-GAAP)
FROM INCEPTION AND FOR THE PERIOD ENDED NOVEMBER 30, 2012**

		Actual		
	Project Budget	Prior Years	Current Year To Date	Total to Date
Revenues:				
Restricted intergovernmental revenue	\$ 2,372,934	\$ 2,372,934	\$ -	\$ 2,372,934
Capital contributions	12,488,604	12,488,604	-	12,488,604
Assessments	22,539	392,866	1,597	394,463
Miscellaneous	1,168,758	1,129,958	1,161	1,131,119
ARRA grant	2,000,000	2,000,000	-	2,000,000
ARRA Interest Subsidies	751,773	701,206	50,567	751,773
Investment earnings	2,134,219	2,182,289	4,544	2,186,833
Investment earnings-debt proceeds	-	-	3,399	3,399
Total revenues	<u>20,938,827</u>	<u>21,267,857</u>	<u>61,268</u>	<u>21,329,125</u>
Expenditures:				
West Brunswick Regional Water Reclamation Ph 1	60,454,329	60,454,329	-	60,454,329
West Brunswick Regional Water Reclamation Ph 2	53,994,574	53,994,573	-	53,994,573
Sunset Beach Wastewater Collection System	23,798,580	21,917,418	855,904	22,773,322
Calabash Collection System	4,572,198	4,572,198	-	4,572,198
Regional Pump Station	116,237	116,237	-	116,237
Northeast Brunswick WWTP Expansion	13,797,908	1,501,531	2,320,837	3,822,368
Sea Aire Canal	453,136	453,136	-	453,136
Hwy 74/76 Industrial Park Line	873,352	873,352	-	873,352
Carolina Shores WWTP Upgrade	3,300,000	365,620	90,599	456,219
Boiling Springs Lake Plant & Transmission	2,146,801	270,497	78,518	349,015
Boiling Springs Lake SAD	3,027,027	208,897	158,084	366,981
Ocean Ridge Pump Station/Angel Trace Force Main	375,000	147,917	-	147,917
Bricklanding SAD	805,066	804,719	-	804,719
Total expenditures	<u>167,714,208</u>	<u>145,680,424</u>	<u>3,503,942</u>	<u>149,184,366</u>
Revenues over (under) expenditures	(146,775,381)	(124,412,567)	(3,442,674)	(127,855,241)
Other Financing Sources (Uses):				
Long term debt issued	139,566,434	133,238,684	6,327,750	139,566,434
Bond premium	2,634,429	2,634,429	-	2,634,429
ARRA debt proceeds	2,000,000	2,000,000	-	2,000,000
Gain on sale of real property	882,818	131,600	-	131,600
Fund balance appropriated	4,180,596	-	-	-
Contingency	(6,611,758)	-	-	-
Transfers from wastewater fund	4,386,953	4,040,916	-	4,040,916
Transfer to wastewater fund	(264,091)	(202,741)	(61,350)	(264,091)
Total other financing sources (uses)	<u>146,775,381</u>	<u>141,842,888</u>	<u>6,266,400</u>	<u>148,109,288</u>
Revenues and other financing sources over (under) expenditures and other financing uses	\$ -	\$ 17,430,321	\$ 2,823,726	\$ 20,254,047

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND

ACTUAL AND CHANGES IN FUND BALANCE - WORKERS' COMPENSATION INTERNAL SERVICE FUND (NON-GAAP)
FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services	\$ 1,041,998	\$ 520,999	\$ (520,999)	\$ 1,041,998
Investment earnings	-	2,155	2,155	5,756
Total revenues	<u>1,041,998</u>	<u>523,154</u>	<u>(518,844)</u>	<u>1,047,754</u>
Expenditures:				
Premiums	<u>1,041,998</u>	<u>243,635</u>	<u>798,363</u>	<u>568,590</u>
Revenues over (under) expenditures	-	279,519	279,519	479,164
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>279,519</u>	<u>\$ 279,519</u>	<u>479,164</u>
Fund balance, beginning of year		<u>1,745,583</u>		<u>1,266,418</u>
Fund balance, end of year to date		<u>\$ 2,025,102</u>		<u>\$ 1,745,583</u>

COUNTY OF BRUNSWICK, NORTH CAROLINA

SCHEDULE OF REVENUES AND EXPENDITURES - FINANCIAL PLAN AND
 ACTUAL AND CHANGES IN FUND BALANCE - HEALTH INTERNAL SERVICE FUND (NON-GAAP)
 FOR THE PERIOD ENDED NOVEMBER 30, 2012 AND THE YEAR ENDED JUNE 30, 2012

	<u>Budget</u>	<u>November 30, 2012</u>	<u>Variance Positive (Negative)</u>	<u>June 30, 2012</u>
Revenues:				
Charges for services-health premiums	\$ 10,640,700	\$ 4,180,590	\$ (6,460,110)	\$ 10,300,315
Charges for services-wellness	-	15,270	15,270	23,745
Restricted intergovernmental revenue	-	-	-	-
Investment earnings	1,300	2,531	1,231	3,869
Total revenues	<u>10,642,000</u>	<u>4,198,391</u>	<u>(6,443,609)</u>	<u>10,327,929</u>
Expenditures:				
Administrative expenditures	910,000	443,103	466,897	832,258
Claims paid employees and dependents	<u>9,732,000</u>	<u>3,045,093</u>	<u>6,686,907</u>	<u>8,573,882</u>
Total expenditures	<u>10,642,000</u>	<u>3,488,196</u>	<u>7,153,804</u>	<u>9,406,140</u>
Revenues over (under) expenditures	-	710,195	243,298	921,789
Other Financing Sources (Uses):				
Transfers in	-	-	-	-
Appropriated fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ -</u>	<u>710,195</u>	<u>\$ 243,298</u>	<u>921,789</u>
Fund balance, beginning of year		<u>1,035,897</u>		<u>114,108</u>
Fund balance, end of year to date		<u>\$ 1,746,092</u>		<u>\$ 1,035,897</u>

BRUNSWICK COUNTY
SUMMARY OF CASH AND INVESTMENTS
AS OF NOVEMBER 30, 2012

	Purchase Date	Maturity Date	Book Value	Total Book Value	% of Portfolio	Yield
Unrestricted Cash and Investments						
Checking & Petty Cash						
Petty Cash			\$ 4,350			0.00%
BB&T			46,361,594			0.00%
Finistar			5,442,683			0.18%
Total Checking & Petty Cash				\$ 51,808,628	33%	
Money Markets / Savings						
BB&T Money Rate Savings			28,954,070			0.15%
First Bank Preferred Savings			10,345,279			0.20%
Total Money Markets / Savings				\$ 39,299,350	25%	
Certificates of Deposit						
BB&T	10/3/11	10/3/13	10,040,263			0.60%
BB&T	11/30/12	12/2/13	5,000,000			0.23%
BB&T	3/20/12	3/20/14	10,000,000			0.44%
BB&T	11/30/12	5/30/14	10,000,000			0.27%
Total Certificates of Deposit				\$ 35,040,263	22%	
NC Capital Management Trust - Cash Portfolio				\$ 5,163,747	3%	0.06%
NC Capital Management Trust - Term Portfolio				\$ 3,240,696	2%	0.20%
Total Unrestricted Cash and Investments				\$ 134,552,684		
Restricted Cash and Investments						
Bond Proceeds & Debt Reserve Fund						
NC Capital Management Trust-Cash Portfolio			\$ 20,727,213		13%	0.06%
PNC Bank Money Market			1,446,214		1%	0.10%
Restricted for Revaluation						
BB&T			214,566		0%	0.00%
Total Restricted Cash and Investments				\$ 22,387,993		
Grand Total All Cash and Investments				\$ 156,940,676	100%	0.15%

Cash Balances:

General Fund	\$ 64,752,495
County Capital Reserve Fund	6,946,331
School Capital Projects Fund	8,836,253
Water Fund	22,053,308
Water Capital Reserve Fund	6,426,551
Wastewater Fund	720,137
Wastewater Capital Reserve Fund	6,214,775

**County of Brunswick
Water Fund Revenues**

WATER RETAIL SALES REVENUE (617110-371316 & 371319)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	667,113	646,359	536,094	594,617	770,458		618,528	-20%	
Aug	678,503	685,045	631,447	682,536	890,930		848,179	-5%	
Sept	752,977	635,860	653,845	675,552	830,552		823,103	-1%	
Oct	609,772	536,675	582,996	620,719	640,911		605,376	-6%	
Nov	549,003	460,311	473,947	578,043	494,880		538,332	9%	
Dec	440,551	395,673	383,530	417,272	434,090			-100%	
Jan	323,650	279,029	291,493	331,377	341,039			-100%	
Feb	278,009	266,414	269,540	289,819	294,562			-100%	
Mar	265,869	251,542	243,529	258,280	293,912			-100%	
Apr	259,768	255,111	238,546	284,317	275,009			-100%	
May	346,613	322,658	351,199	350,418	418,321			-100%	
**June	439,207	318,549	566,766	683,693	316,768			-100%	
Total	5,611,035	5,053,226	5,222,932	5,766,645	6,001,433	6,396,625	3,433,518		54%

WATER WHOLESALE REVENUE (617110-371317)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	484,707	558,274	520,136	573,935	602,180		502,222	-17%	
Aug	627,828	700,690	578,115	572,806	691,382		736,692	7%	
Sept	538,222	536,884	497,843	538,488	640,662		483,513	-25%	
Oct	405,161	467,959	436,852	460,224	462,945		394,070	-15%	
Nov	401,043	370,154	396,332	349,013	384,941		375,118	-3%	
Dec	284,355	260,465	257,299	320,012	276,392			-100%	
Jan	230,879	300,924	267,115	287,662	269,445			-100%	
Feb	260,885	249,139	247,089	207,131	272,677			-100%	
Mar	225,452	258,190	214,179	200,724	226,944			-100%	
Apr	270,148	270,828	270,106	272,227	211,365			-100%	
May	331,828	333,790	355,286	423,526	345,286			-100%	
**June	490,550	376,679	435,118	438,205	336,570			-100%	
Total	4,551,057	4,683,975	4,475,470	4,643,954	4,720,790	5,044,773	2,491,616		49%

WATER INDUSTRIAL REVENUE (617110-371318)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	210,596	240,621	254,446	230,055	205,957		235,758	14%	
Aug	218,603	292,054	206,918	176,341	238,422		291,644	22%	
Sept	229,214	254,034	186,315	211,659	263,477		251,772	-4%	
Oct	196,482	256,381	173,444	200,160	227,805		230,252	1%	
Nov	229,987	215,633	148,067	171,152	227,584		234,277	3%	
Dec	166,325	169,695	128,560	171,746	193,560			-100%	
Jan	166,956	191,364	154,011	199,172	222,440			-100%	
Feb	219,455	180,515	154,580	169,138	205,758			-100%	
Mar	181,218	200,018	150,662	194,844	165,216			-100%	
Apr	201,251	184,356	138,357	205,001	178,199			-100%	
May	198,438	179,916	181,744	220,764	235,606			-100%	
June	234,467	151,660	116,775	136,764	266,335			-100%	
Total	2,452,992	2,516,247	1,993,877	2,286,796	2,630,359	2,045,500	1,243,703		61%

WATER BASE SERVICE CHARGE REVENUE (617110-371308)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	331,492	349,572	343,436	369,062	374,477		381,461	2%	
Aug	334,479	349,482	344,602	368,551	374,598		383,403	2%	
Sept	336,510	352,017	344,180	368,751	376,785		381,503	1%	
Oct	338,288	342,241	346,891	369,302	375,396		382,386	2%	
Nov	338,743	343,915	345,554	368,909	377,206		385,726	2%	
Dec	343,952	344,508	341,417	368,439	376,646			-100%	
Jan	341,613	344,980	345,141	371,366	377,689			-100%	
Feb	345,707	347,319	343,854	371,203	380,480			-100%	
Mar	343,749	327,932	344,894	363,122	379,420			-100%	
Apr	334,901	341,316	344,785	370,885	378,667			-100%	
May	347,492	339,761	346,061	372,644	380,225			-100%	
**June	363,757	336,279	389,403	377,768	386,880			-100%	
Total	4,100,682	4,119,322	4,180,219	4,440,002	4,538,469	4,587,000	1,914,480		42%

**County of Brunswick
Water Fund Revenues**

WATER TAPS AND CONNECTION REVENUE (617140-371305)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	43,704	50,253	23,753	31,784	22,566		20,552	-9%	
Aug	57,554	30,603	13,450	22,700	27,308		15,150	-45%	
Sept	27,018	51,650	31,003	16,150	30,336		30,974	2%	
Oct	36,035	35,000	19,150	15,280	22,816		27,034	18%	
Nov	16,673	13,000	9,950	14,900	15,924		22,145	39%	
Dec	31,111	12,600	19,150	30,550	23,563			-100%	
Jan	37,456	10,600	10,400	16,300	19,127			-100%	
Feb	26,235	14,300	16,750	14,988	15,516			-100%	
Mar	30,423	21,092	20,072	13,822	21,192			-100%	
Apr	32,200	57,306	25,253	26,450	30,380			-100%	
May	49,453	41,096	29,250	24,800	19,417			-100%	
June	55,809	29,076	44,900	33,800	35,963			-100%	
Total	443,670	366,576	263,081	261,524	284,109	220,000	115,856		53%

WATER CAPITAL RECOVERY REVENUE (619100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	120,582	154,632	71,097	49,518	43,532		36,494	-16%	
Aug	205,365	92,469	37,803	43,483	42,166		36,803	-13%	
Sept	114,217	127,015	65,980	30,959	56,011		55,673	-1%	
Oct	120,041	150,130	69,274	45,051	49,159		62,911	28%	
Nov	52,524	23,520	28,105	31,260	40,237		60,584	51%	
Dec	55,118	43,829	20,463	58,450	39,262			-100%	
Jan	105,217	38,483	22,337	12,620	10,622			-100%	
Feb	94,911	30,626	25,738	24,630	67,326			-100%	
Mar	93,655	49,215	53,922	49,315	43,699			-100%	
Apr	91,904	99,876	45,565	77,878	49,961			-100%	
May	123,942	66,497	76,463	51,326	34,502			-100%	
June	128,743	108,133	43,321	67,095	101,493			-100%	
Total	1,306,219	984,426	560,068	541,586	577,970	516,000	252,464		49%

** In June 2007 Sunset Beach converted from a wholesale customer to over 4,000 retail customers.

WATER TRANSMISSION LINE REVENUE (619800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	-	24,719	22,579	13,206	14,840		12,295	-17%	
Aug	-	24,757	8,364	10,396	12,760		10,666	-16%	
Sept	-	22,489	19,962	8,112	18,497		18,697	1%	
Oct	20,225	43,461	19,869	10,440	16,756		21,484	28%	
Nov	11,372	6,380	8,703	8,990	10,376		20,505	98%	
Dec	14,851	12,840	3,409	17,675	12,649			-100%	
Jan	28,760	11,038	6,814	20,543	10,206			-100%	
Feb	25,178	8,001	11,890	5,688	22,750			-100%	
Mar	25,670	12,889	16,244	13,915	14,752			-100%	
Apr	19,558	18,502	11,874	19,307	16,833			-100%	
May	26,980	14,549	22,381	15,685	11,183			-100%	
June	26,618	31,423	38,546	16,748	13,580			-100%	
Total	199,212	231,048	190,635	160,705	175,180	174,000	83,646		48%

**County of Brunswick
Wastewater Fund Revenues**

WASTEWATER RETAIL SALES REVENUE (627210-371405)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	473,065	439,478	428,697	467,029	534,433		539,086	1%	
Aug	440,956	447,770	449,671	495,227	536,471		580,699	8%	
Sept	419,422	451,400	450,801	490,521	528,279		559,178	6%	
Oct	414,274	419,266	423,565	481,760	512,272		531,074	4%	
Nov	403,151	412,897	416,435	477,455	487,634		521,592	7%	
Dec	390,342	403,053	412,496	447,742	488,908			-100%	
Jan	372,870	391,665	400,747	442,910	459,766			-100%	
Feb	373,986	297,435	397,130	442,172	486,115			-100%	
Mar	369,229	391,163	389,590	445,924	509,061			-100%	
Apr	374,632	387,284	402,306	437,732	427,655			-100%	
May	395,763	409,373	439,194	451,384	494,416			-100%	
June	371,672	383,953	464,901	545,341	463,735			-100%	
Total	4,799,362	4,834,737	5,075,532	5,625,196	5,928,745	6,864,000	2,731,628		40%

WASTEWATER TAPS & CONNECTIONS REVENUE (627220-371402)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	59,000	44,070	30,000	39,550	40,000		67,500	69%	
Aug	60,000	67,015	0.00	76,232	64,000		89,000	39%	
Sept	77,000	45,000	59,000	33,000	37,000		76,760	107%	
Oct	37,000	33,000	51,652	46,000	48,000		32,005	-33%	
Nov	32,000	17,000	46,000	32,000	80,000		60,000	-25%	
Dec	33,717	20,000	8,000	42,550	217,000			-100%	
Jan	13,000	24,000	12,000	61,300	65,000			-100%	
Feb	29,000	35,990	61,000	53,000	76,583			-100%	
Mar	48,000	33,995	51,000	39,450	36,583			-100%	
Apr	62,000	44,000	68,000	109,000	73,583			-100%	
May	44,000	16,000	37,000	11,995	44,571			-100%	
June	33,008	79,000	22,000	63,995	88,332			-100%	
Total	527,724	459,070	445,652	608,073	870,653	568,000	325,265		57%

WASTEWATER CAPITAL RECOVERY REVENUE (629100-371404)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	103,349	97,833	94,250	72,125	88,000		71,201	-19%	
Aug	276,001	82,475	51,000	40,583	65,917		80,333	22%	
Sept	118,126	109,400	136,834	42,375	128,775		41,766	-68%	
Oct	214,561	283,311	162,518	106,042	124,000		99,441	-20%	
Nov	196,167	28,000	44,016	39,000	56,000		103,889	86%	
*Dec	74,416	107,000	(30,667)	71,500	140,500			-100%	
**Jan	215,642	33,000	24,000	49,564	41,333			-100%	
~Feb	137,572	43,850	56,000	2,500	123,805			-100%	
Mar	76,875	80,816	60,000	57,000	84,222			-100%	
Apr	105,958	39,125	73,000	167,034	114,834			-100%	
May	101,317	33,000	148,617	37,000	32,000			-100%	
June	101,624	402,583	48,861	109,000	116,706			-100%	
Total	1,721,608	1,340,393	868,429	793,723	1,116,093	450,000	396,631		88%

WASTEWATER TRANSMISSION LINE FEES (629800-371309)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	34,471	30,612	31,417	19,708	34,334		21,742	-37%	
Aug	93,001	18,014	14,000	9,194	22,973		20,639	-10%	
Sept	38,375	34,497	43,611	12,125	40,592		13,922	-66%	
Oct	71,551	90,002	52,737	21,347	40,335		28,957	-28%	
Nov	9,170	7,000	12,005	13,000	13,333		34,632	160%	
*Dec	24,806	26,000	(11,222)	18,500	14,335			-100%	
Jan	68,172	9,000	8,290	13,000	14,668			-100%	
~Feb	40,488	12,616	14,000	(3,500)	12,445			100%	
Mar	23,625	9,667	18,000	16,000	24,113			-100%	
Apr	27,320	12,042	21,333	56,344	35,278			-100%	
May	30,729	11,000	44,206	16,862	8,335			-100%	
June	34,876	99,484	20,472	60,725	27,274			-100%	
Total	496,584	359,934	268,849	253,305	288,015	150,000	119,892		80%

*Credited Town Creek & Cedar Grove schools for a reduction in permitted flow by DENR which was previously collected in June

County of Brunswick
Water and Wastewater Number of Customers

NUMBER OF WATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL 2012-13	Change
July	28,450	30,161	30,616	33,261	33,842	34,488	94
Aug	28,791	30,262	30,652	33,299	33,916	34,521	33
*Sept	29,007	30,400	30,731	33,337	33,968	34,362	(159)
Oct	29,052	30,598	30,791	33,415	33,990		-
Nov	29,142	30,680	30,876	33,434	34,050		-
Dec	29,246	30,742	30,944	33,422	34,129		-
Jan	29,343	30,534	30,924	33,490	34,189		-
Feb	29,438	30,442	30,978	33,521	34,221		-
Mar	29,511	30,470	31,013	33,549	34,254		-
Apr	29,629	30,509	31,076	33,615	34,330		-
May	29,764	30,607	33,145	33,632	34,368		-
June	29,955	30,675	33,183	33,770	34,394		-
Average	29,277	30,507	31,244	30,860	34,138		(32)

* In Sept 2012, pulled meter from vacant or foreclosed properties.

NUMBER OF WASTEWATER RETAIL CUSTOMERS							
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ACTUAL/ ESTIMATE 2012-13	Change
July	7,671	8,414	8,605	9,180	9,683	10,667	192
Aug	7,709	8,445	8,643	9,257	9,755	10,756	89
Sept	7,732	8,476	8,666	9,267	9,817	10,663	(93)
Oct	7,843	8,547	8,686	9,394	9,913		-
Nov	7,893	8,572	8,736	9,437	9,957		-
Dec	8,007	8,623	8,757	9,412	10,015		-
Jan	8,071	8,629	8,751	9,396	10,151		-
Feb	8,127	8,604	8,802	9,532	10,199		-
Mar	8,184	8,592	8,803	9,583	10,213		-
Apr	8,244	8,575	9,059	9,516	10,410		-
May	8,275	8,612	9,089	9,599	10,463		-
June	8,378	8,622	9,112	9,647	10,475		-
Average	7,101	8,011	8,559	9,435	10,088		188

**Reduction for \$18 base charge elimination.

County of Brunswick
Local Option Sales Tax Revenues

ARTICLE 39 SALES TAX REVENUE 1% (POINT OF DELIVERY) (100000-323100)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	975,448	1,035,099	775,244	611,192	728,103		803,743	10%	
Aug	933,861	1,080,249	869,298	844,882	913,921		912,847	0%	
Sept	917,690	903,945	717,873	628,840	669,704		754,001	13%	
Oct	613,244	659,688	563,576	482,833	400,003			-100%	
Nov	720,210	490,968	451,640	455,100	415,830			-100%	
Dec	714,660	451,242	172,484	331,494	408,793			-100%	
Jan	714,238	618,298	397,943	257,261	407,062			-100%	
Feb	712,658	544,845	377,381	363,729	350,111			-100%	
Mar	490,444	474,426	355,054	419,734	406,660			-100%	
Apr	918,078	540,237	559,235	364,267	529,984			-100%	
May	746,120	627,157	494,947	525,760	1,020,708			-100%	
June	776,785	634,500	498,848	567,902	387,186			-100%	
Total	9,233,434	8,060,654	6,233,523	5,852,993	6,638,064	6,342,860	2,470,590		39%

ARTICLE 40 SALES TAX REVENUE 1/2% (PER CAPITA) 30% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE (100000-323201, 323202)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	424,564	451,511	387,930	384,828	456,457		468,237	3%	
Aug	360,173	400,615	372,649	393,146	400,939		422,864	5%	
Sept	438,590	391,244	345,577	374,736	400,747		418,782	5%	
Oct	318,047	394,474	335,048	352,699	391,422			-100%	
Nov	421,173	345,704	382,451	360,510	351,758			-100%	
Dec	413,507	340,101	342,429	351,112	395,014			-100%	
Jan	428,451	489,988	406,617	440,835	487,072			-100%	
Feb	426,513	362,899	327,566	341,806	350,610			-100%	
Mar	320,558	338,090	340,557	355,548	403,125			-100%	
Apr	458,298	315,917	352,020	389,645	428,045			-100%	
May	402,798	367,223	362,623	408,647	366,004			-100%	
June	410,676	355,056	374,957	352,385	430,835			-100%	
Total	4,823,347	4,552,822	4,330,424	4,505,897	4,862,027	4,990,715	1,309,883		26%

ARTICLE 42 SALES TAX REVENUE 1/2% (AS OF NOVEMBER CHANGED FROM PER CAPITA AND 60% RESTRICTED FOR SCHOOL CAPITAL OUTLAY OR DEBT SERVICE TO POINT OF DELIVERY WITH A REQUIRED SCHOOL SET ASIDE CALCULATION) (100000-323301, 323302)									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	419,395	445,803	382,047	389,923	463,609		502,448	8%	
Aug	354,256	393,616	365,754	495,102	525,360		535,526	2%	
Sept	433,819	385,389	339,368	394,173	419,001		464,542	11%	
Oct	313,696	390,345	330,003	322,739	297,341			-100%	
Nov	417,358	341,732	319,980	313,939	291,703			-100%	
Dec	409,631	336,385	183,945	258,856	302,427			-100%	
Jan	424,738	486,429	304,055	252,979	331,462			-100%	
Feb	422,782	358,646	269,368	267,614	262,408			-100%	
Mar	317,166	334,086	263,751	296,691	304,048			-100%	
Apr	453,741	311,071	357,385	283,405	366,596			-100%	
May	398,630	362,434	332,586	360,673	580,160			-100%	
June	406,428	350,054	338,292	360,724	306,627			-100%	
Total	4,771,639	4,495,990	3,786,534	3,996,820	4,450,742	4,328,226	1,502,516		35%

Note: Sales Taxes are 1 month behind in reporting.
Medicaid Swap Reduced Article 39 in FY 08 and Articles 39 and 42 in FY 09

County of Brunswick
Ad Valorem and Motor Vehicle Tax Revenues

PRIOR YEARS AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	391,871	459,545	553,243	520,653	469,070		457,840	-2%	
Aug	294,528	253,418	358,446	487,765	466,417		399,728	-14%	
Sept	198,457	242,582	304,094	233,047	275,046		266,185	-3%	
Oct	199,800	194,287	273,825	340,246	262,323		292,645	12%	
Nov	142,387	101,111	234,593	261,246	220,800		248,011	12%	
Dec	125,532	183,191	255,803	276,256	268,080			-100%	
Jan	96,145	125,867	269,411	272,557	176,623			-100%	
Feb	236,630	147,396	289,685	225,344	288,303			-100%	
Mar	137,600	126,869	243,709	335,610	229,522			-100%	
Apr	96,777	103,019	121,891	160,121	217,975			-100%	
May	118,599	86,142	92,443	(373,197)	223,154			-100%	
June	107,632	66,245	139,043	136,914	142,710			-100%	
Total	2,145,958	2,089,672	3,136,186	2,876,562	3,240,024	2,500,000	1,664,409		67%

CURRENT YEAR AD VALOREM AND MOTOR VEHICLE TAX REVENUE									
Month	ACTUAL 2007-08	ACTUAL 2008-09	ACTUAL 2009-10	ACTUAL 2010-11	ACTUAL 2011-12	ANNUAL BUDGET 2012-13	ACTUAL 2012-13	YTD actual % change of prior YTD actual	% of ANNUAL BUDGET
July	256,456	154,454	148,657	137,781	149,233		223,725	50%	
Aug	330,116	4,587,056	303,106	2,412,025	5,345,089		6,150,582	15%	
Sept	6,355,176	6,055,307	9,270,602	8,475,311	6,289,266		6,836,698	9%	
Oct	7,120,293	5,054,052	5,297,786	4,820,497	9,065,677		5,238,074	-42%	
Nov	21,747,375	20,844,718	22,004,593	23,371,285	20,721,693		25,391,533	23%	
Dec	22,013,262	23,543,497	22,364,013	27,573,364	28,586,670			-100%	
Jan	28,838,454	28,032,629	29,691,895	23,641,459	25,241,193			-100%	
Feb	3,417,074	3,396,053	3,188,089	2,490,577	2,434,826			-100%	
Mar	1,581,948	1,727,280	1,960,896	1,571,872	1,297,910			-100%	
Apr	963,407	1,211,314	1,015,191	901,577	951,266			-100%	
May	823,497	856,615	762,175	698,659	775,014			-100%	
June	650,373	777,308	663,476	639,597	659,708			-100%	
Total	94,097,431	96,240,283	96,670,479	96,734,004	101,517,545	101,911,312	43,840,611		43%